AGENDA
Board of Commissioners Regular Meeting
May 23, 2022 – 4:00 PM – Electronic Meeting

Electronic Meeting Instructions for the Public
This Board meeting will be held electronically using Microsoft Teams.
Please visit our webpage for meeting access information:
www.ckfr.org

All matters listed in the Consent Agenda have been distributed to each member of the Board of Commissioners for reading and study, are considered to be routine, and will be enacted by one motion of the Commission with no separate discussion. If separate discussion is desired, that item may be removed from the Consent Agenda and placed on the Regular Agenda by request.

1. ADMINISTRATIVE ITEMS

A. Call to Order/Establish Quorum/Pledge of Allegiance

B. Additions or Deletions to the Agenda:

C. Announcements:
- An executive session will be held to review the performance of a public employee, pursuant to RCW 42.30.110(1)(g).

2. PUBLIC COMMENT RELATED TO CKFR

See Electronic Meeting Instructions for the Public. *The Board of Commissioners welcomes public comment during regular meetings. Persons may speak for up to three (3) minutes by first stating their name and address.*

3. CONSENT ITEMS

A. Current Vouchers: Check No. 36693 – 36756

B. May Payroll: Check No. 102266 – 102273 and EFTs

4. DISCUSSION / ACTION ITEMS

A. North Perry Community Station (#45) Construction Contract – FC Oliver
- ✓ ***Action Requested to Award Contract to Lowest Bidder***

B. Draft 2021 Annual Report – CBO Maule

C. Municipal Advisor Selection – CBO Maule

D. Financial Report – CBO Maule

E. Overtime Report – DC Sorenson

5. EXECUTIVE SESSION

An executive session will be held to review the performance of a public employee, pursuant to RCW 42.30.110(1)(g).

6. ADJOURN

CHECK REGISTER

Central Kitsap Fire & Rescue

Time: 16:53:29 Date: 05/17/2022

05/23/2022 To: 05/23/2022

Trans	Date	Type	Acct #	Chk #	Claimant	Amount	Memo
1399	05/23/2022	Claims	1	36693	AIRGAS USA LLC	451.67	O2 Tank Refil
1400	05/23/2022	Claims	1	36694	ALL BATTERY SALES & SERVICE	764.66	Batteries
1401	05/23/2022	Claims	1	36695	ALLIANCE 2020, INC	322.45	Employment Background Checks - Elmore, Lyons, Milovich
1402	05/23/2022	Claims	1	36696	NATE ANDREWS	385.94	Per Diem - WFCA Seminar
1403	05/23/2022	Claims	1	36697	ARAMARK	87.58	Laundry Services - Shop
1404	05/23/2022	Claims	1	36698	BAGWELL & HARVEY, PLLC	4,492.86	General Counsel
1405	05/23/2022	Claims	1	36699	BARKER CREEK CONSULTING LLC	32,478.55	Project Management Consulting
1406	05/23/2022	Claims	1	36700	BLUE SKY PRINTING LLC	322.55	Business Cards - Christian, McCracken, Putnam, Envelopes
1407	05/23/2022	Claims	1	36701	BOUND TREE MEDICAL LLC	298.80	Medical Supplies
1408	05/23/2022	Claims	1	36702	BRAUN NORTHWEST INC	94.63	Battery Drawer Switch For Medic Units
1409	05/23/2022	Claims	1	36703	BRIDGESTONE AMERICAS, INC	11,396.61	Tires; Mount & Dismount
1410	05/23/2022	Claims	1	36704	C&M TROPHY	308.02	Plaques - O'Rourke Retirement, West Memorial
1411	05/23/2022	Claims	1	36705	CASCADE FIRE EQUIPMENT COMPANY	3,897.22	Boots
1412	05/23/2022	Claims	1	36706	CENTURYLINK BUSINESS SERVICES	45.36	Admin Alarm Panel Service
1413	05/23/2022	Claims	1	36707	CENTURYLINK	234.96	Phone Service
1414	05/23/2022	Claims	1	36708	CENTURYLINK	1,279.63	Phone Service
1415	05/23/2022	Claims	1	36709	DALTON MOTOR GRAPHICS	163.80	Vehicle Unit Number Graphics
1416	05/23/2022	Claims	1	36710	DATA DRIVEN SAFETY, LLC	100.75	Driver Record Monitoring
1417	05/23/2022	Claims	1	36711	DON SMALL & SONS OIL DIST	1,023.72	Engine Oil
1418	05/23/2022	Claims	1	36712	E & F RECOVERY LLC	450.00	Archive Data Services
1419	05/23/2022	Claims	1	36713	ECMS INC	6,361.96	Bunker Gear Repair/Alteration
1420	05/23/2022	Claims	1	36714	ERIC HAINES LLC	800.00	Kids' Day Entertainment
1421	05/23/2022	Claims	1	36715	KENNETH ERICKSON	385.94	Per Diem - WFCA Seminar
1422	05/23/2022	Claims	1	36716	FIRST CHOICE HEALTH NETWORK	38.80	EAP Services
1423	05/23/2022	Claims	1	36717	GBF ENTERPRISES INC	818.25	Catering For Recruit Training
1424	05/23/2022	Claims	1	36718	GILCHRIST CHEVROLET INC	234.92	Trans Cooler Lines
1425	05/23/2022	Claims	1	36719	DOUGLAS HANSON	1,250.34	Drain Rooter And Cleaining
1426	05/23/2022	Claims	1	36720	HUGHES FIRE EQUIPMENT INC	175.20	Hydraulic Oil Pressure Gauge
1427	05/23/2022	Claims	1	36721	KEATING, BUCKLIN & MCCORMACK, INC. P.S.	3,904.00	External Workplace Investigation
1428	05/23/2022	Claims	1	36722	KENT D BRUCE CO LLC	562.32	Opticom Strobe For Battalion Command Trucks; 50 Watt Bulb
1429	05/23/2022	Claims	1	36723	KITSAP COUNTY PUBLIC WORKS	47.24	Hazardous Waste Disposal
1430	05/23/2022	Claims	1	36724	KITSAP PUD #1	3,000.00	Tele-Contract Services
1431	05/23/2022	Claims	1	36725	KROESEN'S INC	2,005.74	Uniform Shirts, Pants, Embroidery
1432	05/23/2022	Claims	1	36726	KRONOS INCORPORATED	11,589.42	Telestaff Renewal; IVR Service
1433	05/23/2022	Claims	1	36727	LIFE ASSIST INC	4,016.10	Medical Supplies
1434	05/23/2022	Claims	1	36728	MES - NORTHWEST	2,388.09	Boots
1435	05/23/2022	Claims	1	36729	ROBERT D MUHLEMAN	385.94	Per Diem - WFCA Seminar
1436	05/23/2022	Claims	1	36730	NETWORK SERVICES COMPANY	1,680.37	Soft Pull Towels
1437	05/23/2022	Claims	1	36731	JOHN H OLIVER	88.50	Per Diem - Washington Fire Chiefs Conference
1438	05/23/2022	Claims	1	36732	PACIFIC OFFICE AUTOMATION	188.23	Usage Charges
1439	05/23/2022	Claims	1	36733	PACIFIC POWER GROUP LLC	218.54	Yoke Repair Sleeve, Output Shaft Seal
1440	05/23/2022	Claims	1	36734	PEDIATRIC EMERGENCY STANDARDS, INC	285.00	Handtevy Provider Course Certificate
1441	05/23/2022	Claims	1	36735	PERKINS COIE LLP	986.00	Bond Project Legal Counsel

Trans	Date	Type	Acct #	Chk #	Claimant	Amount	Memo
1442	05/23/2022	Claims	1	36736	SEATTLE AUTOMOTIVE DISTRIBUTING INC	565.88	Differential Additive; Sealant; Automatic Transmission Fluid; Belt Tensioner; Clutch Fan
1443	05/23/2022	Claims	1	36737	SIX ROBBLEES' INC	63.28	Tire Supplies
1444	05/23/2022	Claims	1	36738	SOUND GLASS SALES INC	18,508.20	Window Replacemen & New Install
1445	05/23/2022	Claims	1	36739	SOUND PUBLISHING INC	599.50	Salute To Military With Safety Messages
1446	05/23/2022	Claims	1	36740	SYSTEMS DESIGN WEST, LLC	8,550.76	March 2022 Transport Billing
1447	05/23/2022	Claims	1	36741	TELEFLEX, LLC	993.17	Drill
1448	05/23/2022	Claims	1	36742	TITUS-WILL FORD	441.74	Exhaust Manifold Mounting Hardware And Gaskets; Steering Components, Hood Stops
1449	05/23/2022	Claims	1	36743	TRANE US INC	69,866.35	HVAC For Admin Remodel
1450	05/23/2022	Claims	1	36744	TRUSTEED PLANS SERVICE CORPORATION	2,039.02	June 2022 Retiree Medical
1451	05/23/2022	Claims	1	36745	UNDERWRITERS LABORATORIES INC	1,645.00	5 Year NFPA Inspection
1452	05/23/2022	Claims	1	36746	UNIQUE EXPERIENCE	721.24	Pullovers, T-Shirts, Caps
1453	05/23/2022	Claims	1	36747	VALLEY FREIGHTLINER INC	564.00	Sensor Coolant; Seatbelt; Oil Pressure Sensor; Crank Vent Kit
1454	05/23/2022	Claims	1	36748	VERIZON WIRELESS	3,209.50	Cell Phones
1455	05/23/2022	Claims	1	36749	VIKING FENCE COMPANY	873.60	Fencing Labor & Materials
1456	05/23/2022	Claims	1	36750	WA ST DEPT OF LICENSING	4.75	Replacement Plates For 2013 Dump Trailer
1457	05/23/2022	Claims	1	36751	WA ST DEPT OF NATURAL RESOURCES	149.87	Incident Response Pocket Guide
1458	05/23/2022	Claims	1	36752	WASHINGTON FIRE COMMISSIONERS ASSOCIATIO	570.00	WFCA Conference - Andrews, Erickson, Muhleman
1459	05/23/2022	Claims	1	36753	WAVE BROADBAND	1,389.14	High Speed Internet
1460	05/23/2022	Claims	1	36754	WESTBAY AUTO PARTS	716.40	Auto Parts
1461	05/23/2022	Claims	1	36755	WESTCOAST FIRE & RESCUE	39.55	Replacement Foot For Halmatro Power Unit
1462	05/23/2022	Claims	1	36756	WILLIAMS OIL FILTER SERVICE CO	209.52	Air Filters

001 GENERAL FUND	178,266.58	
325 FACILITIES BOND PROJECT FUND	33,464.55	
	211,731.13	Claims: 211,731.13

Trans	Date	Type	Acct #	Chk #	Claimant	Amount	Memo

We, the undersigned of Central Kitsap Fire and Rescue, do hereby certify that the materials have been furnished, the services rendered, the labor performed as described, or that any advance payment is due and payable pursuant to a contract or is available as an option for full or partial fulfillment of a contractual obligation. We certify and that the claims are just, due and unpaid obligation against the District and that the checks noted above are approved for payment.

_____ _____
Chairman Commissioner

_____ _____
Vice Chairman Commissioner

_____ _____
Commissioner Fire Chief

_____
Auditing Officer

AIA® Document A101® – 2017

Standard Form of Agreement Between Owner and Contractor where the basis of payment is a Stipulated Sum

AGREEMENT made as of the ____day of _____in the year Two Thousand Twenty-Two
(In words, indicate day, month and year.)

BETWEEN the Owner:
(Name, legal status, address and other information)

Central Kitsap Fire & Rescue
5300 Newberry Hill Road, Suite 101
Silverdale, Washington 98383

and the Contractor:
(Name, legal status, address and other information)

Christensen Inc. General Contractor
2840 Crites Street SW, Suite 100
Tumwater, Washington 98512

for the following Project:
(Name, location and detailed description)

Central Kitsap Fire & Rescue – Fire Station 45
3725 Trenton Avenue NE
Bremerton, Washington 98310

The Architect:
(Name, legal status, address and other information)

Rice Fergus Miller, Inc.
275 5th Street, Suite 100
Bremerton, Washington 98337

The Owner and Contractor agree as follows.

This document has important legal consequences. Consultation with an attorney is encouraged with respect to its completion or modification.

The parties should complete A101®–2017, Exhibit A, Insurance and Bonds, contemporaneously with this Agreement. AIA Document A201®–2017, General Conditions of the Contract for Construction, is adopted in this document by reference. Do not use with other general conditions unless this document is modified.

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9 ENUMERATION OF CONTRACT DOCUMENTS

~~EXHIBIT A INSURANCE AND BONDS~~

ARTICLE 1 THE CONTRACT DOCUMENTS

The Contract Documents consist of this Agreement, revised Conditions of the Contract (General, Supplementary, and other Conditions), Drawings, Specifications, Addenda issued prior to execution of this Agreement, other documents listed in this Agreement, and Modifications issued after execution of this Agreement, all of which form the Contract, and are as fully a part of the Contract as if attached to this Agreement or repeated herein. The Contract represents the entire and integrated agreement between the parties hereto and supersedes prior negotiations, representations, or agreements, either written or oral. An enumeration of the Contract Documents, other than a Modification, appears in Article 9.

ARTICLE 2 THE WORK OF THIS CONTRACT

The Contractor shall fully execute the entire Work described in the Contract Documents, except as specifically indicated in the Contract Documents to be the responsibility of others.

ARTICLE 3 DATE OF COMMENCEMENT AND SUBSTANTIAL COMPLETION

§ 3.1 The date of commencement of the Work shall be:
(Check one of the following boxes.)

[ ] ~~The date of this Agreement.~~

[X] A date set forth in a notice to proceed issued by the Owner. which is currently expected on or about May 17, 2022.

[ ] ~~Established as follows:~~
(Insert a date or a means to determine the date of commencement of the Work.)

If a date of commencement of the Work is not selected, then the date of commencement shall be the date of this Agreement.

§ 3.2 The Contract Time shall be measured from the date of commencement of the ~~Work.~~Work as provided in the notice to proceed.

§ 3.3 Substantial Completion

§ 3.3.1 Subject to adjustments of the Contract Time as provided in the Contract Documents, the Contractor shall achieve Substantial Completion of the entire Work:
(Check one of the following boxes and complete the necessary information.)

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[ ] ~~Not later than ( ) calendar days from the date of commencement of the Work.~~

[ ] ~~By the following date:~~ [X] By the following date: May 25, 2023.

§ 3.3.2 Subject to adjustments of the Contract Time as provided in the Contract Documents, if portions of the Work such as phases are to be completed prior to Substantial Completion of the entire Work, the Contractor shall achieve Substantial Completion of such portions by the following dates:

Portion of Work	Substantial Completion Date

§ 3.3.3 If the Contractor fails to achieve Substantial Completion as provided in this Section 3.3, liquidated damages, if any, shall be assessed as set forth in Section 4.5. The Contractor shall achieve Final Completion within thirty calendar days after achieving Substantial Completion.

ARTICLE 4 CONTRACT SUM

§ 4.1 The Owner shall pay the Contractor the Contract Sum in current funds for the Contractor's performance of the Contract. The Contract Sum shall be ~~($),~~ Six Million Five Hundred Ninety-Three Thousand Dollars ($6,593,000.00), plus Washington State and local sales tax on the Contract Sum, subject to additions and deductions as provided in the Contract Documents.

§ 4.2 Alternates

§ 4.2.1 Alternates, if any, included in the Contract Sum:

Item	Price
N/A	

§ 4.2.2 Subject to the conditions noted below, the following alternates may be accepted by the Owner following execution of this Agreement. Upon acceptance, the Owner shall issue a Modification to this Agreement.
(Insert below each alternate and the conditions that must be met for the Owner to accept the alternate.)

Item	Price	Conditions for Acceptance
As allowed under the bidding documents or Contract Documents		

§ 4.3 Allowances, if any, included in the Contract ~~Sum:~~Sum; these descriptions are summary in nature, and the scope of this work is further described in the Contract Documents:
(Identify each allowance.)

Item	Price
N/A	

§ 4.4 Unit prices, if ~~any:~~any; these descriptions are summary in nature, and the scope of this work is further described in the Contract Documents:
(Identify the item and state the unit price and quantity limitations, if any, to which the unit price will be applicable.)

Item	Units and Limitations	Price per Unit ($0.00)
N/A		

§ 4.5 Liquidated damages, if any:
(Insert terms and conditions for liquidated damages, if any.)

Any delay to this Project could have substantial impact upon and cause significant damages to the Owner. The Owner will assess, and the Contractor will be responsible for, liquidated damages in the amount of $500.00 per day for each calendar day beyond the Contract Time that Substantial Completion is not timely achieved.

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The Contractor and Owner agree that this liquidated damages amount is not a penalty and is a reasonable estimations of actual damages to the Owner, as of this date of Agreement, based on the inherent uncertainty and difficulty in calculating and quantifying damages caused by delays in the construction of public facilities.

§ 4.6 Other:
(Insert provisions for bonus or other incentives, if any, that might result in a change to the Contract Sum.)

N/A

ARTICLE 5 PAYMENTS

§ 5.1 Progress Payments

§ 5.1.1 Based upon Applications for Payment submitted to the Architect by the Contractor and Certificates for Payment issued by the Architect, the Owner shall make progress payments on account of the Contract Sum to the Contractor as provided below and elsewhere in the Contract Documents.

§ 5.1.2 The period covered by each Application for Payment shall be one calendar month ending on the last day of the month, or as follows:

See the Contract Documents.

§ 5.1.3 ~~Provided that an Application for Payment is received by the Architect not later than the day of a month, the~~ The Owner shall make payment of the amount certified to the Contractor ~~not later than the day of the month. If an Application for Payment is received by the Architect after the application date fixed above, payment of the amount certified shall be made by the Owner not later than ( ) days after the Architect receives the Application for Payment.~~ as provided in the Contract Documents.
(Federal, state or local laws may require payment within a certain period of time.)

§ 5.1.4 Each Application for Payment shall be based on the most recent approved schedule of values submitted by the Contractor in accordance with the Contract Documents. The schedule of values shall allocate the entire Contract Sum among the various portions of ~~the Work.~~ the Work and as specified in the Contract Documents. The schedule of values shall be prepared in such form, and supported by such data to substantiate its accuracy, as the Architect or Owner may require. This schedule of values shall be used as a basis for reviewing the Contractor's Applications for Payment.

§ 5.1.5 Applications for Payment shall show the percentage of completion of each portion of the Work as of the end of the period covered by the Application for Payment.

§ 5.1.6 In accordance with AIA Document A201™–2017, General Conditions of the Contract for Construction, and subject to other provisions of the Contract Documents, the amount of each progress payment shall be computed as follows:

§ 5.1.6.1 The amount of each progress payment shall first include:

.1 That portion of the Contract Sum properly allocable to completed Work;

.2 That portion of the Contract Sum properly allocable to materials and equipment delivered and suitably stored at the site for subsequent incorporation in the completed construction, or, if approved in writing and in advance by the Owner, suitably stored off the site at a location agreed upon in writing; and

.3 That portion of Construction Change Directives that the Architect ~~determines,~~ determines and the Owner agrees, in the Architect's professional judgment, to be reasonably justified.

§ 5.1.6.2 The amount of each progress payment shall then be reduced by:

.1 The aggregate of any amounts previously paid by the Owner;

.2 The amount, if any, for Work that remains uncorrected and for which the Owner or Architect has previously withheld a Certificate for Payment as provided in Article 9 of AIA Document A201–2017;

.3 Any amount for which the Contractor does not intend to pay a Subcontractor or material supplier, unless the Work has been performed by others the Contractor intends to pay;

.4 For Work performed or defects discovered since the last payment application, any amount for which the Owner or Architect may withhold payment, or for which the Owner or Architect may nullify a Certificate of Payment in whole or in part, as provided in Article 9 of AIA Document A201–2017; and

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.5 Retainage withheld pursuant to Section 5.1.7.

§ 5.1.7 Retainage

§ 5.1.7.1 For each progress payment made prior to Substantial Completion of the Work, the Owner may withhold the following amount, as retainage, from the payment otherwise due:
(Insert a percentage or amount to be withheld as retainage from each Application for Payment. The amount of retainage may be limited by governing law.)

Statutory retainage of five percent (5%) shall be withheld from all payments, unless the Contractor submits and the Owner accepts a retainage bond pursuant to RCW 60.28.011(6).

§ 5.1.7.1.1 The following items are not subject to retainage:
(Insert any items not subject to the withholding of retainage, such as general conditions, insurance, etc.)

N/A

§ 5.1.7.2 Reduction or limitation of retainage, if any, shall be as follows:
(If the retainage established in Section 5.1.7.1 is to be modified prior to Substantial Completion of the entire Work, including modifications for Substantial Completion of portions of the Work as provided in Section 3.3.2, insert provisions for such modifications.)

Per statute and the Contract Documents.

§ 5.1.7.3 ~~Except as set forth in this Section 5.1.7.3, upon~~ Upon obtaining Substantial Completion of the Work, the Contractor may submit an Application for Payment ~~that includes the retainage withheld from prior Applications for Payment pursuant to this Section 5.1.7.~~ sufficient to increase the total payments to ninety-nine percent (99%) of the Contract Sum (see Section 9.2.5 of the A201 regarding the final one percent (1%) of the Contract Sum to be paid after Substantial Completion), less such amounts as the Architect shall determine for incomplete Work in excess of the amount allocated under Section 9.2.5 of the A201 and any other amounts as specified in the Contract Documents. The Application for Payment submitted at Substantial Completion shall not include ~~retainage as follows:~~a request for payment of retainage.
(Insert any other conditions for release of retainage upon Substantial Completion.)

§ 5.1.8 If final completion of the Work is materially delayed through no fault of the Contractor, the Owner shall pay the Contractor any additional amounts in accordance with Article 9 of AIA Document A201–2017.

§ 5.1.9 Except with the Owner's prior written approval, the Contractor shall not make advance payments to suppliers for materials or equipment which have not been delivered and stored at the site.

§ 5.2 Final Payment

§ 5.2.1 Final payment, constituting the entire unpaid balance of the Contract Sum, except for retainage, shall be made by the Owner to the Contractor when

.1 the Contractor has fully performed the Contract except for the Contractor's responsibility to correct Work as provided in Article 12 of AIA Document A201–2017, and to satisfy other requirements, if any, which extend beyond final payment; and

.2 a final Certificate for Payment has been issued ~~by the Architect.~~by the Architect; and

.3 Final Acceptance by the Owner's Board of Commissioners has occurred.

§ 5.2.2 The Owner's final payment to the Contractor shall be made no later than 30 days after ~~the issuance of the Architect's final Certificate for Payment, or as follows:~~completion of all requirements for Final Acceptance listed in the A201-2017 General Conditions.

§ 5.2.3 Retainage shall be paid according to statute and the Contract Documents.

§ 5.3 Interest

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Payments due and unpaid under the Contract shall bear interest from the date payment is due at the rate stated below, or in the absence thereof, at the legal rate prevailing from time to time at the place where the Project is located.
(Insert rate of interest agreed upon, if any.)

~~%~~ Payments due and unpaid under the Contract Documents shall bear interest at the Bank of America prime plus two percent per annum, unless a different rate is required by RCW 39.76.

ARTICLE 6 DISPUTE RESOLUTION

§ 6.1 Initial Decision Maker

~~The Architect will serve as the Initial Decision Maker pursuant to Article 15 of AIA Document A201–2017, unless the parties appoint below another individual, not a party to this Agreement, to serve as the Initial Decision Maker.~~
(If the parties mutually agree, insert the name, address and other contact information of the Initial Decision Maker, if other than the Architect.)

There is no "Initial Decision Maker" for this Project.

§ 6.2 Binding Dispute Resolution

For any Claim subject to, but not resolved by, mediation pursuant to Article 15 of AIA Document A201–2017, the method of binding dispute resolution shall be as follows:
(Check the appropriate box.)

~~[ ] Arbitration pursuant to Section 15.4 of AIA Document A201–2017~~

~~[ ] Litigation in a court of competent jurisdiction~~

[X] Other *(Specify)*

Litigation in Superior Court in Kitsap County, Washington.

If the Owner and Contractor do not select a method of binding dispute resolution, or do not subsequently agree in writing to a binding dispute resolution method other than litigation, Claims will be resolved by litigation in the County in which the Project is located in a court of competent jurisdiction.

ARTICLE 7 TERMINATION OR SUSPENSION

§ 7.1 The Contract may be terminated by the Owner or the Contractor as provided in Article 14 of AIA Document A201–2017.

§ 7.1.1 If the Contract is terminated for the Owner's convenience in accordance with Article 14 of AIA Document A201–2017, then the Owner shall pay the Contractor a termination fee as follows:
(Insert the amount of, or method for determining, the fee, if any, payable to the Contractor following a termination for the Owner's convenience.)

N/A

§ 7.2 The Work may be suspended by the Owner as provided in Article 14 of AIA Document A201–2017.

ARTICLE 8 MISCELLANEOUS PROVISIONS

§ 8.1 Where reference is made in this Agreement to a provision of AIA Document A201–2017 or another Contract Document, the reference refers to that provision as amended or supplemented by other provisions of the Contract Documents.

§ 8.2 The Owner's designated representative:
(Name, address, email address, and other information)

Mike Tague, Assistant Chief
Central Kitsap Fire & Rescue
5300 Newberry Hill Road, Suite 101

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Silverdale, Washington 98383
(360) 447-3587
mtague@ckfr.org

§ 8.3 The Contractor's designated representative:
(Name, address, email address, and other information)

Joe Presto
Christensen Inc. General Contractor
2840 Crites Street SW, Suite 100
Tumwater, Washington 98512
(360) 709-0330
joe@cincgc.com

§ 8.4 Neither the Owner's nor the Contractor's representative shall be changed without ten days' prior notice to the other party.

§ 8.5 Insurance and Bonds

§ 8.5.1 The Owner and the Contractor shall purchase and maintain insurance as set forth in the A201 General Conditions and as described elsewhere in the Contract Documents. AIA Document A101™–2017, Standard Form of Agreement Between Owner and Contractor where the basis of payment is a Stipulated Sum, Exhibit A, Insurance and Bonds, ~~and elsewhere in~~ is not used and is not a part of the Contract Documents.

§ 8.5.2 The Contractor shall provide bonds as set forth in ~~AIA Document A101™–2017 Exhibit A,~~ the A201 General Conditions and elsewhere in the Contract Documents.

§ 8.6 Notice in electronic ~~format, pursuant to Article 1 of AIA Document A201–2017, may be given in accordance with AIA Document E203™–2013, Building Information Modeling and Digital Data Exhibit, if completed, or as otherwise~~ format may be given as set forth below:
(If other than in accordance with AIA Document E203–2013, insert requirements for delivering notice in electronic format such as name, title, and email address of the recipient and whether and how the system will be required to generate a read receipt for the transmission.)

Per the Contract Documents.

§ 8.7 Other provisions:

N/A

ARTICLE 9 ENUMERATION OF CONTRACT DOCUMENTS

§ 9.1 This Agreement is comprised of the following documents:

.1 AIA Document A101™–2017, Standard Form of Agreement Between Owner and Contractor

.2 ~~AIA Document A101™–2017, Exhibit A, Insurance and Bonds~~ [Not used.]

.3 AIA Document A201™–2017, General Conditions of the Contract for Construction as revised by the Owner. All references to the A201 or to the General Conditions are to the revised document.

.4 ~~AIA Document E203™–2013, Building Information Modeling and Digital Data Exhibit, dated as indicated below:~~[Not used.]
(Insert the date of the E203-2013 incorporated into this Agreement.)

N/A

.5 Drawings

Number	Title	Date
See the Index of Drawings in the Project Manual		

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.6 Specifications

Section	Title	Date	Pages
See the Table of Specifications in the Project Manual			

.7 Addenda, if any:

Number	Date	Pages
1	April 20, 2022	20
2	May 2, 2022	59
3	May 6, 2022	4

Portions of Addenda relating to bidding or proposal requirements are not part of the Contract Documents unless the bidding or proposal requirements are also enumerated in this Article 9.

.8 Other Exhibits:
(Check all boxes that apply and include appropriate information identifying the exhibit where required.)

~~[ ] AIA Document E204™–2017, Sustainable Projects Exhibit, dated as indicated below:~~
~~*(Insert the date of the E204-2017 incorporated into this Agreement.)*~~

~~[ ] The Sustainability Plan:~~ [X] Supplementary and other Conditions of the Contract:

~~Title~~	~~Date~~	~~Pages~~

Document	Title	Date	Pages
See the Project Manual dated April 4, 2022			

~~[ ] Supplementary and other Conditions of the Contract:~~

~~Document~~	~~Title~~	~~Date~~	~~Pages~~

.9 Other documents, if any, listed below:
(List here any additional documents that are intended to form part of the Contract Documents. AIA Document A201™–2017 provides that the advertisement or invitation to bid, Instructions to Bidders, sample forms, the Contractor's bid or proposal, portions of Addenda relating to bidding or proposal requirements, and other information furnished by the Owner in anticipation of receiving bids or proposals, are not part of the Contract Documents unless enumerated in this Agreement. Any such documents should be listed here only if intended to be part of the Contract Documents.)

Department of Labor and Industries Prevailing Wage Rates.

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This Agreement entered into as of the day and year first written above.

OWNER *(Signature)*	**CONTRACTOR** *(Signature)*
(Printed name and title)	*(Printed name and title)*

Init.

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Certification of Document's Authenticity

AIA® Document D401™ – 2003

I, Graehm Wallace, hereby certify, to the best of my knowledge, information and belief, that I created the attached final document simultaneously with this certification at 14:26:57 ET on 05/18/2022 under Order No. 2114314097 from AIA Contract Documents software and that in preparing the attached final document I made no changes to the original text of AIA® Document A101™ – 2017, Standard Form of Agreement Between Owner and Contractor where the basis of payment is a Stipulated Sum, as published by the AIA in its software, other than changes shown in the attached final document by underscoring added text and striking over deleted text.

_____

(Signed)

_____

(Title)

_____

(Dated)

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Central Kitsap Fire and Rescue
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2021

4B

		Total for All Funds (Memo Only)	001 GENERAL FUND	201 BOND FUND- DEBT SERVICE	301 CAPITAL FUND
Beginning Cash and Investments					
308	Beginning Cash and Investments	52,978,185	14,909,765	49,706	38,018,714
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	23,430,637	19,866,358	3,564,279	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	2,605,825	2,595,365	10,460	-
340	Charges for Goods and Services	2,124,744	2,124,744	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	268,019	105,628	5,277	157,114
Total Revenues:		28,429,225	24,692,095	3,580,016	157,114
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	21,948,574	21,917,502	885	30,187
Total Expenditures:		21,948,574	21,917,502	885	30,187
Excess (Deficiency) Revenues over Expenditures:		6,480,651	2,774,593	3,579,131	126,927
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	892,948	411,798	-	481,150
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	107,404	107,404	-	-
Total Other Increases in Fund Resources:		1,000,352	519,202	-	481,150
Other Decreases in Fund Resources					
594-595	Capital Expenditures	2,311,269	1,094,252	-	1,217,017
591-593, 599	Debt Service	3,107,830	-	3,107,380	450
597	Transfers-Out	892,948	481,150	-	411,798
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		6,312,047	1,575,402	3,107,380	1,629,265
Increase (Decrease) in Cash and Investments:		**1,168,956**	**1,718,393**	**471,751**	**(1,021,188)**
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	29,464,375	58,849	521,456	28,884,070
50841	Committed	8,113,455	-	-	8,113,455
50851	Assigned	4,151,053	4,151,053	-	-
50891	Unassigned	12,418,255	12,418,255	-	-
Total Ending Cash and Investments		**54,147,138**	**16,628,157**	**521,456**	**36,997,525**

The accompanying notes are an integral part of this statement.

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Central Kitsap Fire and Rescue
Schedule of Liabilities
For the Year Ended December 31, 2021

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
General Obligation Debt/Liabilities						
251.12	Unlimited Tax General Obligation Bonds	12/1/2038	26,305,000	-	2,230,000	24,075,000
	Total General Obligation Debt/Liabilities:		**26,305,000**	**-**	**2,230,000**	**24,075,000**
Revenue and Other (non G.O.) Debt/Liabilities						
264.30	Net Pension Liability		527,764	-	400,682	127,082
259.12	Buy-out value of vested leave balances		2,754,997	383,126	180,636	2,957,487
264.40	OPEB Liability		1,151,313	26,720	-	1,178,033
263.93	Required well capping		-	12,194	-	12,194
	Total Revenue and Other (non G.O.) Debt/Liabilities:		**4,434,074**	**422,040**	**581,318**	**4,274,796**
	Total Liabilities:		**30,739,074**	**422,040**	**2,811,318**	**28,349,796**

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Note 1 – Summary of Significant Accounting Policies

Kitsap County Fire Protection District No. 1 was incorporated in June of 1942 and after several subsequent mergers, the district changed its name to Central Kitsap Fire and Rescue (CKFR). The district operates under the laws of the state of Washington applicable to a fire protection district. The district is a special purpose local government that provides emergency medical treatment, ambulance transports, fire suppression, and rescue services.

The district reports financial activity in accordance with the *Cash Basis Budgeting, Accounting and Reporting System* (BARS) Manual prescribed by the State Auditor's Office under the authority of Washington State law, Chapter 43.09 RCW. This manual prescribes a financial reporting framework that differs from Generally Accepted Accounting Principles (GAAP) in the following manner:

- Financial transactions are recognized on a cash basis of accounting as described below.
- Component units are required to be disclosed, but are not included in the financial statements (see Note 6 – *Component Unit(s), Joint Ventures, and Related Parties*).
- Government-wide statements, as defined in GAAP, are not presented.
- All funds are presented, rather than a focus on major funds.
- The *Schedule of Liabilities* is required to be presented with the financial statements as supplementary information.
- Supplementary information required by GAAP is not presented.
- Ending balances for proprietary and fiduciary funds are presented using classifications that are different from the ending net position classifications in GAAP.

A. Fund Accounting

Financial transactions of the government are reported in individual funds. Each fund uses a separate set of self-balancing accounts that comprises its cash and investments, revenues and expenditures. The government's resources are allocated to and accounted for in individual funds depending on their intended purpose. Each fund is reported as a separate column in the financial statements, except for fiduciary funds, which are presented by fund types. The total column is presented as "memo only" because any interfund activities are not eliminated. The following fund types are used:

Governmental Fund Types:

General Fund

This fund is the primary operating fund of the government. It accounts for all financial resources except those required or elected to be accounted for in another fund. The district's General Liability Reserve, Technical Rescue Program and Kitsap County Joint Training Consortium (KCJTC) program activity are included in the general fund for reporting purposes.

Debt Service Funds

These funds account for the financial resources that are restricted, committed, or assigned to expenditures for principal, interest, and related costs on general long-term debt.

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Capital Projects Funds

These funds account for financial resources which are restricted, committed, or assigned for the acquisition or construction of capital facilities or other capital assets. The district maintains separate capital funds for fire mitigation, facilities, apparatus and equipment, and bond projects.

B. Basis of Accounting and Measurement Focus

Financial statements are prepared using the cash basis of accounting and measurement focus. Revenues are recognized when cash is received, and expenditures are recognized when paid.

C. Cash and Investments

See Note 4 – Deposits and Investments.

D. Capital Assets

Capital assets are assets with an initial individual cost of more than $5,000 and an estimated useful life in excess of one (1) year. Capital assets and inventory are recorded as capital expenditures when purchased.

E. Compensated Absences

Annual Vacation Leave

The total number of annual leave hours accrued for represented, non-uniformed employees is the maximum number of hours that may be carried forward to the next year and ranges from 100 to 204 hours depending on years of service. Annual vacation leave is payable upon separation or retirement. For represented, uniformed employees, a maximum of 768 hours of annual leave, including holiday leave, may be carried forward from one year to the next and annual leave is payable upon separation or retirement. For non-represented employees, no more than 500 hours of annual leave may be carried forward to the next year unless approved by the Fire Chief or Board of Commissioners. Annual leave is payable upon separation or retirement and payments are recognized as expenditures when paid.

Sick Leave

Sick leave is used to provide employees paid time off as described in the district's Sick Leave / Emergency Leave Standard Operating Procedure (SOP). All employees receive regular sick leave and eligible employees also receive Washington State sick leave. Total sick leave balances may accumulate to a maximum of 1440 hours including accruals for both regular and Washington State sick leave. Amounts accumulated over 1440 hours for are cashed out at a rate of 0.25 times and 0.50 times the employee's base hourly rate of pay and deposited into the employees' HRA account in accordance with the collective bargaining agreement and Management Wage and Benefit plan respectively. Upon retirement, eligible employees receive partial payment for unused sick leave as identified in the respective Management and Supervisory Employees Wage and Benefit Plan, and collective bargaining agreements. Payments are recognized as expenditures when paid. Upon resignation and/or termination, any remaining sick leave hours are not compensated.

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Compensatory Time

Represented employees may accrue compensatory time in lieu of receiving overtime pay. Compensatory time accrues at one and one half (1.5) hours for each overtime hour worked. Represented non-uniform employees may maintain up to 72 hours of accrued compensatory time which will be cashed out upon separation at the employee's regular, straight-time rate of pay. Represented uniformed employees may carry over up to 48 hours of accrued compensatory time each year. Amounts over 48 hours will be cashed out at the end of each year at the employee's regular rate of pay. Uniformed employees may cash out accrued compensatory time at any point throughout the year.

F. Long-Term Debt

See Note 7– Long-term Debt

G. Restricted and Committed Portion of Ending Cash and Investments

Beginning and Ending Cash and Investments are reported as restricted or committed when it is subject to restrictions on use imposed by external parties or due to internal commitments established by Resolution of the district's Board of Commissioners. When expenditures that meet restrictions are incurred, the district intends to use the most restricted resources first. Restrictions and commitments of Ending Cash and Investments are provided in the following table:

Table 1: Restricted and committed ending balances

Fund Type – Name	Restricted Ending Balance	Committed Ending Balance	Purpose
General– Technical Rescue ILA*	$ 58,849	$ -	County-wide technical rescue program expenditures pursuant to the terms of the inter-local agreement.
Debt Service – Bond	521,456	-	Bond debt service payments.
Capital – Apparatus & Equipment	-	3,343,679	The purchase of new or used apparatus and vehicles, major equipment, and major reconditioning of apparatus.
Capital – Facilities	-	4,769,775	Land procurement, facility construction, and major facility repair or maintenance projects.
Capital – Fire Mitigation	413,656	-	The purchase of apparatus and equipment appurtenant thereto as specified in the specific Height Mitigation Agreements.
Capital – Bond Projects	28,470,414	-	To finance the cost of combining and replacing five stations, remodeling four fire stations and performing related capital improvements and pay other costs as described in the Resolution.
Total	**$29,464,375**	**$ 8,113,454**	
* Managerial sub-fund rolled into the general fund for reporting purposes.			

Note 2 – Budget Compliance

The district adopts annual appropriated budgets for its general (operating), capital apparatus and capital facilities funds. These budgets are appropriated at the fund level. The budget constitutes the legal authority for expenditures at that level.

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Annual appropriated budgets are adopted on the same basis of accounting as used for financial reporting and appropriations for these funds lapse at the fiscal year end. The appropriated and actual expenditures for the legally adopted budgets were as presented in the following table.

Table 2: Annual budget appropriations

Fund	Final Appropriated Amount	Actual Expenditures	Variance
General*	$ 24,653,835	$ 23,461,579	$ 1,192,256
Capital**	$ 2,783,560	$ 6,104	$ 2,777,456
*Excludes general liability and Technical Rescue fund activity **Capital apparatus and equipment and capital facilities funds only.			

Budgeted amounts are authorized to be transferred between departments within any fund and object classes within departments; however, any revisions that alter the total expenditures of a fund, or that affect the number of authorized employee positions, salary ranges, hours, or other conditions of employment must be approved by the district's Board of Commissioners.

Actual general fund expenditures presented in table 2 exclude $31,325 of net expenditures and eliminations in the Technical Rescue and General Liability funds for better comparison with the district's adopted general fund operating budget. General fund expenditures were favorably under budget primarily from lower personnel costs due to vacant positions, lower professional services, contract costs, and unused contingency.

The 2021 capital facilities fund budget included $1.5 million for phase one of the administrative building remodel project as well as funding to replace the training tower at station 41 and perform other seismic upgrades. The district was billed for $150,758 for phase one remodel project which was paid from the general fund, and the training tower replacement will be delayed until after the station 41 remodel.

Continuing appropriations for the debt service, bond projects and fire mitigation funds are authorized through their respective Board Resolutions and Voluntary Mitigation Agreements and excluded from table 2.

Note 3 – COVID-19 Pandemic

In February 2020, the Governor of the state of Washington declared a state of emergency in response to the spread of COVID-19. Precautionary measures to slow the spread of the virus continued throughout 2021. These measures included limitations on business operations, public events, gatherings, travel, and in-person interactions.

In March of 2020, the district's Board of Commissioners adopted Resolution 20-06 declaring an emergency and authorizing the Fire Chief to take all necessary action to ensure the health and safety of employees and the public. The Resolution authorized the waiver of certain public contracting and purchasing requirements and allowed district staff to take other steps in response to the emergency. The district's Emergency Declaration will remain in effect until rescinded in writing by the Board Chair or Fire Chief.

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The district proactively implemented safety measures, and most fire stations and the administrative building remain closed to the public. Operations have continued with administrative staff periodically working remotely as directed by the Fire Chief. Management continues to monitor the situation for any operational or financial effects and is ready to respond appropriately as needed. To date, the district has not experienced substantial financial impacts due to the pandemic.

The length of time these measures will continue to be in place, and the full extent of the direct or indirect financial impact on the district is unknown at this time.

Note 4 – Deposits and Investments

Investments are reported at amortized cost. Deposits and investments by type on December 31, 2021, are provided in table 3 below. It is the district's policy to invest all temporary cash surpluses. The interest on these investments is prorated to the various funds.

Table 3: Deposits and investments

Type of Deposit or Investment	District's Own Deposits and Investments
Bank Deposits	$ 193,579
Kitsap County Investment Pool	53,953,559
Total	**$ 54,147,138**

Investments in the County Investment Pool

The district is an involuntary participant in the county investment pool, an external investment pool operated by the County Treasurer. The pool is not rated or registered with the SEC. Rather, oversight is provided by the County Finance Committee in accordance with RCW 36.48.070. The district reports its investment in the pool at amortized cost, which is the same as the value of the pool per share. The pool does not impose liquidity fees or redemption gates on participant withdrawals.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in event of a failure of a depository financial institution, the district would not be able to recover deposits or would not be able to recover collateral securities that are in possession of an outside party. The district's deposits and certificates of deposit are mostly covered by federal depository insurance (FDIC) or by collateral held in a multiple financial institution collateral pool administered by the Washington Public Deposit Protection Commission (PDPC).

All investments are insured, registered, or held by the district or its agent in the government's name.

Note 5 – Environmental and Certain Asset Retirement Liabilities

The district has one well requiring capping in 2022 to facilitate construction of Station 52. Due to state law and in coordination with Kitsap Public Health, the district will incur estimated costs of $12,194 related to the capping. This liability is reported on the Schedule of Liabilities.

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Note 6 – Joint Ventures and Related Parties

Kitsap Readiness Center Joint Management Group

In May of 2012, Central Kitsap Fire and Rescue entered into an agreement with the Bremerton Fire Department (BFD), South Kitsap Fire and Rescue (SKFR) the Kitsap County's Sherriff's Office (KCSO), Kitsap County Central Communications (CENCOM)/Department of Emergency Management (DEM), and the Kitsap County Coroners (KCC) to establish and participate in joint management of the Kitsap Readiness Center and established the Kitsap Readiness Center Joint Management Group (KRCJMG). In 2013 the KRCJMG applied for and became a separate limited liability company (LLC). The district is a voting member and paid $12,000 in annual fees as assessed by the KRCJMG in 2021.

Kitsap County EMS and Trauma Care Council

Central Kitsap Fire and Rescue is a voting member of the Kitsap County EMS and Trauma Care Council (KCEMS&TCC). The purpose of the KCEMS&TCC is to support the continuing development of high-quality pre-hospital, emergency medical and trauma care services in Kitsap County and is incorporated as a non-profit corporation under section 70.168 of the Revised Code of Washington (RCW) and under section 501(c)3 under the Internal Revenue Code. In 2021, Central Kitsap Fire and Rescue's Fire Chief served as the Board Chair for KCEMS&TCC and the district paid $46,032 in assessments as specified in the Council's Bylaws. KCEMS&TCC leased approximately 360 square feet of office space from Central Kitsap Fire and Rescue at Station 56 located on Seabeck Highway for a monthly lease amount of $1,000. This lease was terminated in May of 2021.

Kitsap County Joint Training Consortium

In March of 2021 Central Kitsap Fire and Rescue's Board of Commissioners authorized the district to enter an Interlocal Agreement (ILA) with North Kitsap Fire and Rescue, South Kitsap Fire and Rescue, Bainbridge Island Fire Department, the City of Bremerton Fire Department, and the City of Poulsbo Fire Department to maintain a Kitsap County Joint Training Consortium (KCJTC). The Agreement establishes an Administrative Board responsible for overseeing administration and named Central Kitsap Fire and Rescue as the KCJTC's fiscal agent. In 2021, the Administrative Board approved a budget for 2022 based on a cost per member and the district's estimated obligation is $149,350.

South Kitsap Fire and Rescue

In June of 2021, the district held a joint Board of Commissioner meetings with South Kitsap Fire and Rescue to discuss five program areas for potential collaboration between the two districts. These program areas included the chaplain program, rehabilitation and air support for volunteers, peer support teams, emergency coverage, and purchasing of medical supplies. The respective agency Boards approved staff to move forward in researching and implementing these collective efforts.

Silverdale Water District

In June of 2021 the district entered into an Interlocal Joint Construction Agreement with the Silverdale Water District for the purpose of providing terms and conditions for which the parties will cooperate and share the costs for the shared administration and maintenance building remodel and construction projects. The agreement remains in effect until the lesser of the completion of the project or five years

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and may be terminated with a 90-day written notice by either party. The estimated total cost of both projects for the district is $1,452,760.

Note 7 – Long-Term Debt

The accompanying Schedule of Liabilities provides more details of the outstanding debt and liabilities of the district and summarizes the district's debt transactions for year ended December 31, 2021. The debt service requirements for general obligation bonds are presented in table 4 on the following page.

Table 4: 2022-2038 long-term debt

Year	Principal	Interest	Total
2022	$ 2,675,000	$ 842,750	$ 3,517,750
2023	700,000	709,000	1,409,000
2024	765,000	674,000	1,439,000
2025	835,000	635,750	1,470,750
2026	900,000	594,000	1,494,000
2027-2031	6,060,000	2,193,000	8,253,000
2032-2036	8,750,000	935,400	9,685,400
2037-2038	3,390,000	87,800	3,477,880
Total	**$ 24,075,000**	**$ 6,671,700**	**$ 30,746,700**

Assets Pledged as Collateral for Debt

The district's 2020 UTGO Capital Facilities Bonds are secured by or payable from excess property taxes levied by the district which, when collected, are required to be applied solely for the purpose of payment of principal and interest on the Bonds.

Significant Debt Agreement Terms

The district's 2020 UTGO Capital Facilities Bonds require that if the principal of any bond is not paid when the bond is properly presented at its maturity or date fixed for redemption, the district will be obligated to pay interest on that bond at the same rate provided in the bond form and after its maturity or the date fixed for redemption until that bond, both principal and interest, is paid in full or until sufficient money for its payment in full is on deposit in the UTGO Debt Service account and the bond has been called for payment by giving notice of that call to the Registered Owner. The bonds are not subject to acceleration under any circumstances. In the event of multiple defaults in payment of principal or interest on the bonds, the Registered Owners would be required to bring a separate action for each such payment not made.

Note 8 – Other Disclosures

Contingencies and Litigations

As of April 30, 2022, the District is involved in litigation regarding a claim that was disclosed in the prior year's annual report. A complaint was filed against the District on June 24, 2021, in Kitsap County Superior Court. The district's insurance is providing defense costs and will cover damages, if any. Litigation is ongoing.

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The district is also involved in two separate labor disputes that have been scheduled for arbitration. The district does not believe that there is a reasonable possibility of an unfavorable outcome, but in the interests of full disclosure, the district believes that informing the Auditor's office is appropriate.

Subsequent Events

In January of 2022, the Board authorized the district to enter into a Shared Staffing Interlocal Agreement with the City of Bremerton Fire Department, Bainbridge Island Fire Department, Poulsbo Fire Department, North Kitsap Fire and Rescue, and South Kitsap Fire & Rescue. The agreement authorizes the respective agency Fire Chiefs to work cooperatively to provide necessary resources to maintain emergency response levels. Each requesting agency will be required to compensate the assisting agency for the direct costs of providing the emergency response services. The agreement is effective until terminated by either party with a 30-day written notice.

In February of 2022, the district entered into an agreement with Berschauer Group Inc. to construct station 52. The agreement is for a total of $6,400,000 plus Washington State and local sales taxes and the district will make progress payments according to the agreement. Substantial completion is expected to be February of 2023. The district paid $448,050 to the contractor as of April 2022 and all costs are to be paid from bond proceeds.

In April of 2022, the Board authorized the Fire Chief to sign an agreement with architect Rice Fergus Miller for design services related to construction of station 51. The agreement designates lump sum compensation of $1,396,967 for basic services as outlined in the agreement which is to be invoiced monthly based on completed phases. Substation completion for the project is estimated to be the second quarter of 2024.

Construction Commitments

The district has active construction projects as of December 31, 2021. The projects include construction of stations 52, 57, and 45. At year-end the district's commitments with contractors are provided in table 5 and funding for these costs are from bond proceeds.

Table 5: Construction commitments

Project	Spent to Date	Remaining Commitment
Station 52 Construction	$ 534,174	$ 264,988
Station 45 Construction	$ 421,279	$ 389,373
Station 57 Construction	$ 85,845	$ 667,278

The district has also entered into an agreement with Silverdale Water District for the administration building remodel and Shop expansion project (see Note 6). As of December 2021, Central Kitsap Fire and Rescue paid $150,758 to Silverdale Water for costs associated with the project and estimates $1,302,002 in remaining amounts to be paid. These costs are budgeted to be reimbursed from the capital fund.

Note 9 – Other Post-Employment Benefits

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The LEOFF I Retiree Medical Plan is a closed, single-employer, defined-benefit OPEB plan administered by the district as required by RCW 41.26. The plan pays for 100% of eligible retirees' healthcare costs on a pay-as-you-go basis. As of December 31, 2021, the plan had two members, all retirees. As of December 31, 2021, the district's total OPEB liability was $1,178,033 as calculated using the alternative measurement method. For the year ended December 31, 2021, the district paid $33,602 in benefits.

Note 10 – Pension Plans

A. State Sponsored Pension Plans

Substantially all the district's full-time and qualifying part-time employees participate in the following statewide retirement systems administered by the Washington State Department of Retirement Systems (DRS), under cost-sharing, multiple-employer public employee defined benefit and defined contribution retirement plans Public Employees' Retirement System (PERS), and Law Enforcement Officers' and Fire Fighters' Retirement System (LEOFF).

The State Legislature establishes, and amends, laws pertaining to the creation and administration of all public retirement systems.

The Department of Retirement Systems, a department within the primary government of the State of Washington, issues a publicly available Annual Comprehensive Financial Report (ACFR) that includes financial statements and required supplementary information for each plan. The DRS ACFR may be obtained by writing to:

Department of Retirement Systems
Communications Unit
P.O. Box 48380
Olympia, WA 98540-8380

Also, the DRS ACFR may be downloaded from the DRS website at www.drs.wa.gov.

The district also participates in the Volunteer Fire Fighters' and Reserve Officers' Relief and Pension Fund (VFFRPF) administered by the State Board for Volunteer Fire Fighters and Reserve Officers. Detailed information about the plan is included in the State of Washington ACFR available from the Office of Financial Management website at www.ofm.wa.gov.

At June 30, 2021 (the measurement date of the plans), the district's proportionate share of the collective net pension (assets) and liabilities are shown in table 6. Only the district's portion of the liabilities are reported on Schedule 09, the Schedule of Liabilities.

Table 6: CKFR's proportionate share of net pension assets and liabilities

Plan	Employer Contributions	Allocation Percent	Liability (Asset)
PERS 1	$ 77,515	0.010406%	$ 127,082
PERS 2/3	$ 126,838	0.013390%	$ (1,333,859)
LEOFF 1	-	0.005373%	$ (184,055)
LEOFF 2	$ 595,674	0.298817%	$ (17,356,528)
VFFRPF	$ 600	0.310000%	$ (67,875)

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LEOFF Plan 1

The district also participates in LEOFF Plan 1. The LEOFF Plan 1 is fully funded, and no further employer contributions have been required since June 2000. If the plan becomes underfunded, funding of the remaining liability will require new legislation. Starting on July 1, 2000, employers and employees contribute zero percent.

LEOFF Plan 2

The district also participates in the LEOFF Plan 2. The Legislature, by means of a special funding arrangement, appropriates money from the state general fund to supplement the current service liability and fund the prior service costs of Plan 2 in accordance with the recommendations of the Pension Funding Council and the LEOFF Plan 2 Retirement Board. This special funding situation is not mandated by the state constitution and could be changed by statute.

B. Defined Contribution Pension Plans

Eligible uniformed and non-uniformed bargaining unit members participate in a 457(b) defined contribution plan administered by Voya Financial or the Washington State Department of Retirement Systems (DRS). Central Kitsap Fire and Rescue contributes $100 to every non-uniformed bargaining unit member and matches up to $300 in elective contributions. The district contributes $300 to every uniformed bargaining unit member and matches 33% up to $100. Employees may contribute up to the IRS annual maximum.

Management employees may make elective contributions to a 457(b) defined contribution plan also administered by Voya Financial or the DRS. These contributions can be up to the IRS maximum and are not matched by the district. Management employees also participate in a district funded 401(a) plan administered by Voya Financial. The district contributes either $500 or $600 per month for each employee, based on attainment of a bachelor's degree. The Fire Chief may make elective contributions to a district sponsored 401(a) plan up to the current IRS maximum. The district's total contribution for defined contribution plans during the year was $407,400.

Note 11 – Property Tax

The county treasurer acts as an agent to collect property tax levied in the county for all taxing authorities. Collections are distributed at the end of each month.

Property tax revenues are recognized when cash is received by the district. Delinquent taxes are considered fully collectible because a lien affixes to the property after tax is levied. The district's regular and special levy rates and amounts collected in 2021 are presented in table 7 below.

Table 7: Levy rates and assessed valuation

2021 CKFR Levy	Rate per $1,000 of Assessed Value*	Assessed Valuation	Total Levy
Regular Levy	$ 1.421066	$ 11,100,134,719	$ 15,774,034
Emergency Medical Services (EMS)	$ 0.362429	$ 11,132,574,489	$ 4,034,776
Capital Facilities Bond	$ 0.323000	$ 11,069,633,650	$ 3,568,220
*Excludes timber excise distribution; See the Kitsap County's 2021 Assessment Book for more information			

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Note 12 – Risk Management

Central Kitsap Fire and Rescue is a member of the Enduris Washington (Pool). Chapter 48.62 RCW provides the exclusive source of local government entity authority to individually or jointly self-insure risks, jointly purchase insurance or reinsurance, and to contract for risk management, claims, and administrative services. The Pool was formed July 10, 1987, pursuant to the provisions of Chapter 48.62 RCW, Chapter 200-100 WAC, and Chapter 39.34 RCW when two counties and two cities in the State of Washington joined together by signing an interlocal governmental agreement to fund their self-insured losses and jointly purchase insurance and administrative services. For the Pool's fiscal year ending August 31, 2021, there were 539 Enduris members representing a broad array of special purpose districts throughout the state.

The Enduris' program provides for various forms of joint self-insurance and reinsurance coverage for its members: Liability coverage, which includes: General Liability, Automobile Liability, Public Officials' Errors and Omissions liability, Terrorism liability and Employment Practices liability; Property coverage, which includes: Building and Contents, Mobile Equipment, Boiler and Machinery, and Business Interruption/Extra Expense; Automobile Physical Damage coverage; Cyber coverage; Crime blanket coverage; Named Position coverage; and an Identity Fraud reimbursement program. Pollution coverage is provided on a "claims made" coverage form. All other coverage is provided on an "occurrence" coverage form.

Members are responsible for a coverage deductible or co-pay on each covered loss. Each policy year members receive a Memorandum of Coverage (MOC) outlining the specific coverage, limits, and deductibles/co-pays that are applicable to them. In certain cases, the Pool may allow members to elect to participate in the programs at limits, coverage, deductibles, and co-pays that are specific to their needs. Enduris is responsible for payment of all covered losses above the member retention, up to the Pool self-insured retention (SIR). Enduris acquires excess/reinsurance from unrelated insurance companies to cover losses above the Pool's SIR up to the coverage maximum limit of liability. The tables on the following paged reflect the Pool's SIR, reinsurance limits and member deductibles/co-pays by coverage type.

Coverage	Coverage Type	Pool Self-Insured Retention	Excess/ Reinsurance Limits	Member Deductibles/ Co-Pays [1]
Liability:				
Comprehensive General Liability	Per Occurrence	$1 million	$20 million	$1,000 - $100,000
Automobile Liability	Per Occurrence	$1 million	$20 million	$1,000 - $100,000
Public Officials Errors and Omissions Liability	Each Wrongful Act Member Aggregate	$1 million	$20 million $20 million	$1,000 - $100,000
Terrorism Liability[2]	Per Occurrence Pool Aggregate	$500,000 $1 million	$0 Fully funded by Pool	$1,000 - $100,000
Employment Practices Liability	Per Occurrence Member Aggregate	$1 million	$20 million $20 million	20% Copay[3]

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Coverage	Coverage Type	Pool Self-Insured Retention	Excess/ Reinsurance Limits	Member Deductibles/ Co-Pays [1]
Property [2]:				
Buildings and Contents	Per Occurrence	$250,000	$800 million	$1,000 - $250,000
Mobile Equipment	Per Occurrence	$250,000	$800 million	$1,000 - $250,000
Boiler and Machinery [3]	Per Occurrence	Varies	$100 million	Varies
Business Interruption (BI)/ Extra Expense(EE) [4]	Per Occurrence	$250,000	$100 million (BI)/ $50 million (EE)	$1,000 - $250,000
Sublimit [5]:				
Flood	Per Occurrence	$250,000	$50 million (shared by Pool members)	$1,000 - $250,000
Earthquake	Per Occurrence	5%; $500,000 maximum	$10 million (shared by Pool members)	$1,000 - $250,000
Terrorism Primary	Per Occurrence Pool Aggregate	$250,000	$100 million/ Pool member $200 million	$1,000 - $250,000
Terrorism Excess	Per Occurrence APIP Per Occurrence APIP Aggregate	$500,000	$600 million/Pool member $1.2 billion/APIP $1.4 billion/APIP	$0
Automobile Physical Damage[6]	Per Occurrence	$25,000; $100,000 for Emergency Vehicles	$800 million	$250 - $1,000
Crime Blanket [7]	Per Occurrence	$50,000	$1 million	$1,000
Named Position [8]	Per Occurrence	$50,000	$1 million	$1,000
Cyber [9]	Each Claim APIP Aggregate	$100,000	$2 million $25 million	20% Copay
Identity Fraud Expense Reimbursement [10]	Member Aggregate	$0	$25,000	$0

(1) Members may request or be required to pay a higher deductible than the minimum for certain coverage and certain types of losses require a specific co-pay or deductible.
(2) Property coverage for each member is based on detailed property schedule. Scheduled items are covered to the extent of the cost of repair or replacement pursuant to the excess/reinsurance policy terms. Under the Alliant Property Insurance Program (APIP) Reinsurance carriers cover insured losses over $250,000 to the limit of $800 million except for certain types of sub-limited property losses such as flood, earthquake, and terrorism.
(3) Boiler and Machinery self-insured retention for the Pool varies depending on motor horsepower.
(4) Business Interruption/ Extra expense coverage is based on scheduled revenue generating locations/operations. A limited number of members schedule and the rest are limited to $500,000 of coverage with a $2.5 million Pool maximum for undeclared exposure. The waiting period (deductible) is typically 24 hours but there are exceptions specific to the type of exposure covered.
(5) This sublimit list is simplified and is not all-inclusive. In addition, sub-limits are often shared or aggregated by all pool members and, in a few cases, are shared by all APIP members. Deductibles often vary by coverage sub-limit.
(6) Auto Physical Damage coverage includes comprehensive, named perils and collision. Coverage for each member is based on a detail vehicle schedule.

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Coverage	Coverage Type	Pool Self-Insured Retention	Excess/ Reinsurance Limits	Member Deductibles/ Co-Pays (1)

(7) Crime Blanket coverage (also referred to as "Employee Dishonesty Coverage with Faithful Performance" of $2,500 is provided to each member. Member's may elect to "buy-up" the level of coverage from $5,000 to $1 million.
(8) Named Position coverage is optional. Members may elect to schedule various employees, directors, and commissioners, with individual limits of between $5,000 and $1 million.
(9) Cyber coverage is included under the Pool's Property program. Members are subject to a 20% co-pay per loss and the Pool's SIR is tiered between $50,000 and $100,000 depending on the insured/members property TIV with an 8 hour waiting period. By meeting established guidelines, the co-pay may be waived. The reinsurance maximum limit of liability is $2 million, with various declared sub-limits.
(10) Identity Fraud Expense Reimbursement coverage is purchased by Enduris. Member claims do not have a deductible. There is a $25,000 limit per member.

Members make an annual contribution to fund the Pool. Since Enduris is a cooperative program, there is joint liability among the participating members. There were no claim settlements in excess of the insurance coverage in any of the last three policy years.

Upon joining the Pool, members are contractually obligated to remain in the Pool for a minimum of one year and must give notice 60 days before renewal in order to terminate participation. The Interlocal Governmental Agreement (formerly known as the Master Agreement) is automatically renewed each year unless provisions for withdrawal or termination are applied. Even after termination, a member is still responsible for contribution to Enduris for any unresolved, unreported and in process claims for the period they were a signatory to the Interlocal Governmental Agreement.

Enduris is fully funded by its member participants. Claims are filed by members with the Pool who determines coverage and administers the claims.

The Pool is governed by a Board of Directors which is comprised of seven board members. The Pool's members elect the Board, and the positions are filled on a rotating basis. The Board meets quarterly and is responsible for overseeing the business affairs of Enduris and providing policy direction to the Pool's Executive Director.

Self-Insurance

The district self-insures for unemployment compensation benefits and maintains adequate resources for these costs. There were two claims made during 2021 and the district paid $13,174.

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CENTRAL KITSAP FIRE & RESCUE

FINANCIAL REPORT
FOR THE FOUR MONTHS ENDING APRIL 30, 2022

Report on Financial Position and Budget Variances

The district ended the first four months of 2022 with a favorable general fund budget variance of $946,300 primarily from nearly $884,500 in lower-than-expected operating costs.

ENDING FUND BALANCES

Fund Name	Balance Designation	April 2022	April 2021	Variance
General Operating	Assigned / Unassigned	$ 16,021,990	$ 16,403,185	$ (381,195)
General Operating	Committed	779,590	-	779,590
Liability Reserve	Assigned	3,103,781	3,093,882	9,899
Technical Rescue ILA	Restricted	44,216	80,736	(36,521)
Joint Training Consortium	Restricted	386,164	-	386,164
Debt Service, Bond	Restricted	2,191,665	1,793,861	397,804
Capital, Bond Projects	Restricted	27,581,710	29,679,042	(2,097,332)
Capital, Fire Mitigation	Restricted	414,126	412,805	1,321
Capital, Facilities	Committed	4,775,187	4,560,356	214,831
Capital, Apparatus & Equip.	Committed	3,347,472	3,056,205	291,267
Total Balance of All Funds		**$ 58,645,900**	**$ 59,080,072**	**$ (434,172)**

GENERAL FUND BUDGET VARIANCES

Revenues

Total revenues showed a favorable budget variance of $373,965 or 1.4% primarily from higher-than-expected tax receipts, mobilization revenue, and external participant fees from the training academy. The mobilization revenue received in the current year is from activity last year and the large favorable variance should normalize by year end. Tax revenues should normalize by year end as well, but academy participant revenue was not budgeted and will remain favorable during the year.

Expenditures

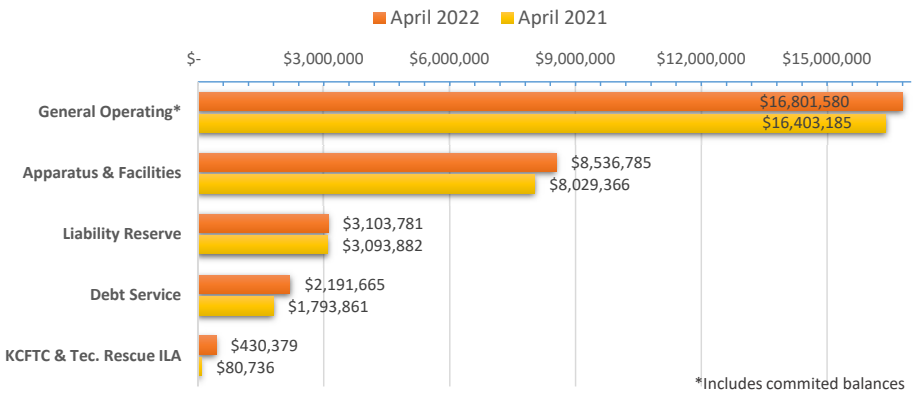
Personnel costs continue to be significantly lower than budgeted due primarily from timing differences in hiring. Training costs continue to trend well under budgeted expectations mainly from favorable recruit academy, operations, and administration training costs. Supply costs and legal fees also showed favorable variances during the period.

CENTRAL KITSAP FIRE & RESCUE
Statement of Fund Resources and Uses Arising From Cash Transactions
For The Four Months Ending April 30, 2022

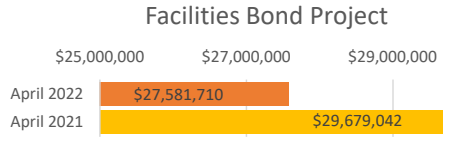
	Total Budget	Year-to-Date Budget	Year-to-Date Actual	YTD Budget $ Variance	YTD Budget % Variance	Utilization Apr=33.3%
GENERAL FUND - 001						
Revenue and Other Increases						
Taxes	$ 23,147,550	$ 10,859,228	$ 11,043,817	$ 184,589	0.8%	47.7%
Intergovernmental Revenues	1,943,355	616,374	553,046	(63,328)	-3.3%	28.5%
Charges for Goods and Services	2,159,330	630,849	852,523	221,674	10.3%	39.5%
Interest and Other Earnings	103,040	30,679	22,571	(8,108)	-7.9%	21.9%
Subtotal Operating Revenues	27,353,275	12,137,130	12,471,957	334,827	1.2%	45.6%
Asset Sale Proceeds & Recoveries	15,000	3,125	17,360	14,235	94.9%	115.7%
Fund Transfers In	203,420	67,807	70,687	2,880	1.4%	34.7%
Non-Asset Related Recoveries	35,000	17,500	39,523	22,023	62.9%	112.9%
Subtotal Non-Operating Revenue	253,420	88,432	127,570	39,138	15.4%	50.3%
Total Revenues and Other Increases	**27,606,695**	**12,225,562**	**12,599,527**	**373,965**	**1.4%**	**45.6%**
Expenditures and Other Decreases						
Salaries and Wages	17,128,850	5,618,858	5,296,149	(322,709)	-1.9%	30.9%
Personnel Benefits	4,909,310	1,591,536	1,489,400	(102,136)	-2.1%	30.3%
Subtotal Salaries and Benefits	22,038,160	7,210,394	6,785,549	(424,845)	-1.9%	30.8%
Office and Operating Supplies	942,895	312,205	258,056	(54,149)	-5.7%	27.4%
Fuel Consumed	175,400	58,633	69,120	10,487	6.0%	39.4%
Small Tools and Minor Equipment	105,430	32,768	9,465	(23,303)	-22.1%	9.0%
Training and Travel	587,105	365,759	194,702	(171,057)	-29.1%	33.2%
Professional Services	892,055	347,780	255,754	(92,026)	-10.3%	28.7%
Communications	138,725	46,242	37,804	(8,438)	-6.1%	27.3%
Taxes, Operating Rentals and Leases	10,900	4,025	3,221	(804)	-7.4%	29.6%
Insurance	196,895	2,534	234	(2,300)	-1.2%	0.1%
Utility Services	169,650	79,118	69,055	(10,063)	-5.9%	40.7%
Repairs and Maintenance	619,535	204,054	234,334	30,280	4.9%	37.8%
Other Services and Contingency	535,325	189,004	50,810	(138,194)	-25.8%	9.5%
Subtotal Operating Expenses	26,412,075	8,852,515	7,968,104	(884,411)	-3.3%	30.2%
Capital Expenditures	1,644,460	986,811	1,298,888	312,077	19.0%	79.0%
Fund Transfers Out	300,950	-		-	0.0%	0.0%
Subtotal Non-Operating Expenditures	1,945,410	986,811	1,298,888	312,077	16.0%	66.8%
Total Expenditures and Other Decreases	**28,357,485**	**9,839,327**	**9,266,992**	**(572,335)**	**-2.0%**	**32.7%**
Surplus (Deficit) From Operating Activity	941,200	3,284,615	4,503,853	1,219,238	37.1%	
Net Increase (Decrease) in Fund Balance	**(750,790)**	**2,386,235**	**3,332,535**	**946,300**	**39.7%**	
Beginning Fund Balance	13,469,045	13,469,045	13,469,045			
Less: Fund Commitments	(300,000)	(300,000)	(779,590)	(479,590)	159.9%	
Ending Fund Balance	**$12,418,255**	**$ 15,555,280**	**$ 16,021,990**	**$ 466,710**	**3.0%**	

CKFR Financial Snapshot - April 30, 2022

Fund Balances



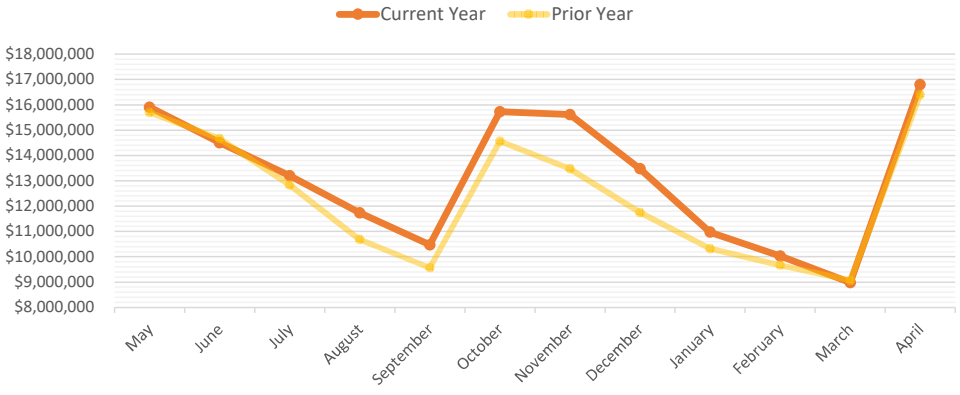
Capital Facilities Bond



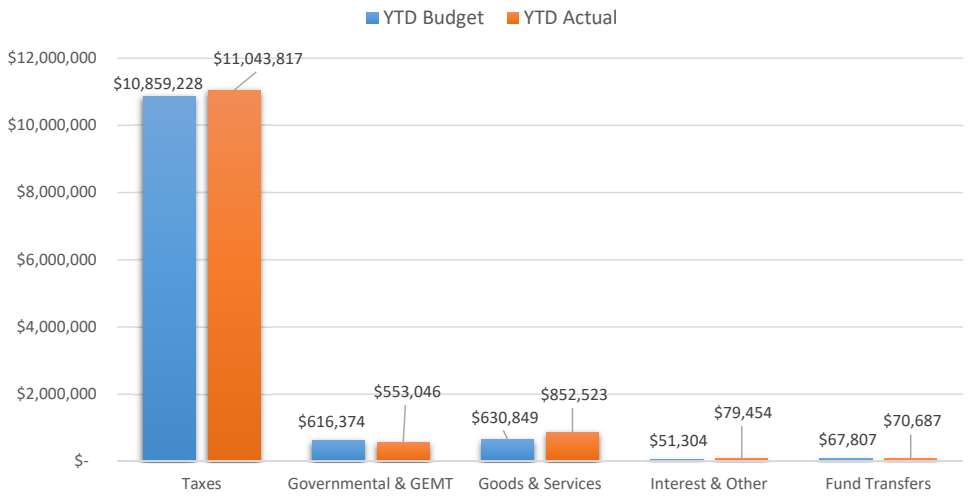
Fund Balance	$ 27,581,710
2022 Expenditures	$ 928,135
Total Expenditures*	$ 2,768,120
Gross Spend Down*	9.17%

* Includes COI; Excludes contract commitments

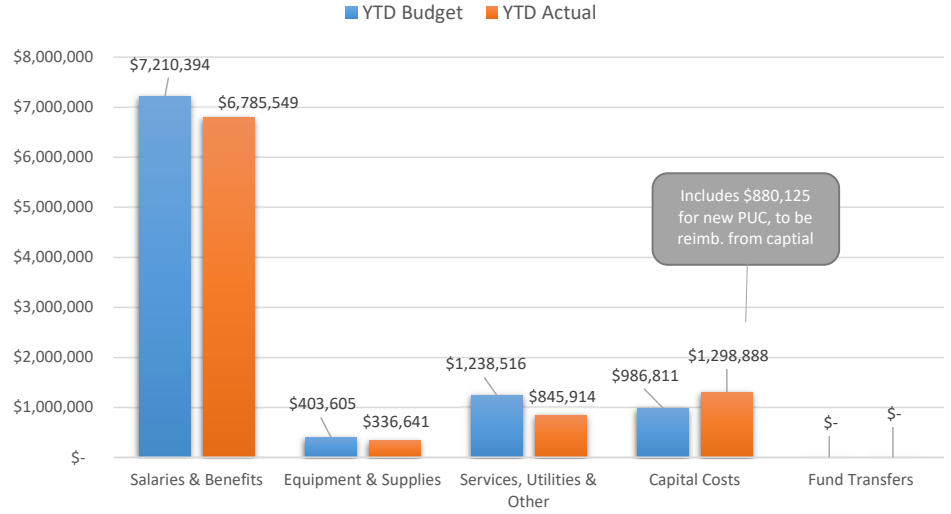
Twelve Month General Fund Balance Trends



General Fund Revenues and Other Increases



General Fund Expenditures and Other Decreases



2022 BUDGET POSITION

Central Kitsap Fire & Rescue

Time: 11:14:09 Date: 05/12/2022

001 GENERAL FUND

Revenues	Amt Budgeted	April	YTD	Remaining	
308 Beginning Balances	1,050,790.00	0.00	13,469,044.81	(12,418,254.81)	0.0%
310 Taxes	10,859,228.00	9,485,590.90	11,043,817.37	(184,589.37)	0.0%
330 Intergovernmental Revenues	616,374.00	177,771.16	553,045.86	63,328.14	10.3%
340 Charges For Goods & Services	630,849.32	228,010.85	852,522.70	(221,673.38)	0.0%
360 Interest & Other Earnings	30,679.00	7,444.59	22,570.92	8,108.08	26.4%
390 Other Financing Sources	3,125.00	0.00	17,360.00	(14,235.00)	0.0%
397 Interfund Transfers	67,806.68	17,143.69	70,686.91	(2,880.23)	0.0%
398 Insurance Recoveries	17,500.00	17,765.94	39,523.22	(22,023.22)	0.0%
Fund Revenues:	13,276,352.00	9,933,727.13	26,068,571.79	(12,792,219.79)	0.0%

Expenditures	Amt Budgeted	April	YTD	Remaining	
010 Admin Salaries	991,685.65	347,129.16	979,814.81	11,870.84	1.2%
020 Admin Benefits	263,996.95	62,986.93	252,468.44	11,528.51	4.4%
030 Admin Supplies	27,216.50	3,604.82	8,055.05	19,161.45	70.4%
040 Admin Professional Services	448,460.40	48,437.30	262,128.08	186,332.32	41.5%
210 Operations Salaries	4,320,626.45	1,065,506.84	4,007,892.08	312,734.37	7.2%
220 Operations Benefits	1,221,579.20	268,933.90	1,139,782.24	81,796.96	6.7%
230 Operations Supplies	236,154.91	77,780.48	226,878.58	9,276.33	3.9%
240 Operations Services	175,318.25	5,058.69	134,218.66	41,099.59	23.4%
250 Operations Intergovernmental	0.00	14,915.00	14,915.00	(14,915.00)	0.0%
310 Fire Prevention Salaries	28,768.00	7,633.79	30,535.16	(1,767.16)	0.0%
320 Fire Prevention Benefits	10,129.75	2,613.56	10,602.65	(472.90)	0.0%
330 Fire Prevention Supplies	10,725.00	594.21	594.21	10,130.79	94.5%
340 Fire Prevention Services	955.00	0.00	199.00	756.00	79.2%
440 Training Services-External	105,000.00	640.00	1,290.32	103,709.68	98.8%
451 Training Salaries	106,679.65	11,256.99	98,966.29	7,713.36	7.2%
452 Training Benefits	22,817.70	3,134.68	23,971.08	(1,153.38)	0.0%
453 Training Supplies	15,246.00	4,949.21	18,950.83	(3,704.83)	0.0%
454 Training Services- Internal	262,809.25	13,786.35	193,411.45	69,397.80	26.4%
510 Facilities Salaries	40,178.30	10,665.09	43,433.16	(3,254.86)	0.0%
520 Facilities Benefits	19,632.45	4,747.97	20,807.61	(1,175.16)	0.0%
530 Facilities Supplies	40,288.30	8,759.00	25,789.86	14,498.44	36.0%
540 Facilities Services	186,660.10	71,653.28	191,051.51	(4,391.41)	0.0%
610 Vehicle Maintenance Salaries	130,919.80	57,277.96	135,507.46	(4,587.66)	0.0%
620 Vehicle Maintenance Benefits	53,379.60	15,176.54	47,889.83	5,489.77	10.3%
630 Vehicle Maintenance Supplies	73,974.75	16,684.55	56,373.64	17,601.11	23.8%
640 Vehicle Maintenance Services	24,013.35	7,055.69	14,547.76	9,465.59	39.4%
740 Ambulance Billing Services	35,300.00	7,887.74	34,150.24	1,149.76	3.3%
522 Fire Control	8,852,515.31	2,138,869.73	7,974,225.00	878,290.31	9.9%
580 Non Expeditures	0.00	(6,121.01)	(6,121.75)	6,121.75	100.0%
594 Capital Expenditures	986,811.25	(24,414.16)	1,298,888.28	(312,077.03)	0.0%
999 Ending Balance	300,000.00	0.00	0.00	300,000.00	100.0%
Fund Expenditures:	10,139,326.56	2,108,334.56	9,266,991.53	872,335.03	8.6%
Fund Excess/(Deficit):	3,137,025.44	7,825,392.57	16,801,580.26		

002 RESERVE-GENERAL LIABILITY FUND

Revenues	Amt Budgeted	April	YTD	Remaining	
308 Beginning Balances	3,100,875.00	0.00	3,100,263.11	611.89	0.0%
360 Interest & Other Earnings	4,466.65	1,297.46	4,333.26	133.39	3.0%
Fund Revenues:	3,105,341.65	1,297.46	3,104,596.37	745.28	0.0%

Expenditures	Amt Budgeted	April	YTD	Remaining	
522 Fire Control	823.35	204.01	815.72	7.63	0.9%
Fund Expenditures:	823.35	204.01	815.72	7.63	0.9%
Fund Excess/(Deficit):	3,104,518.30	1,093.45	3,103,780.65		

003 TECH RESCUE ILA

Revenues	Amt Budgeted	April	YTD	Remaining	
308 Beginning Balances	71,195.00	0.00	58,849.48	12,345.52	17.3%
330 Intergovernmental Revenues	5,000.00	0.00	0.00	5,000.00	100.0%
340 Charges For Goods & Services	0.00	16,100.00	19,400.00	(19,400.00)	0.0%
Fund Revenues:	76,195.00	16,100.00	78,249.48	(2,054.48)	0.0%

Expenditures	Amt Budgeted	April	YTD	Remaining	
230 Operations Supplies	2,750.00	120.93	120.93	2,629.07	95.6%
340 Fire Prevention Services	1,100.00	565.85	1,131.70	(31.70)	0.0%
440 Training Services-External	5,650.00	0.00	24,885.00	(19,235.00)	0.0%
522 Fire Control	9,500.00	686.78	26,137.63	(16,637.63)	0.0%
594 Capital Expenditures	10,000.00	651.98	7,896.21	2,103.79	21.0%
Fund Expenditures:	19,500.00	1,338.76	34,033.84	(14,533.84)	0.0%
Fund Excess/(Deficit):	56,695.00	14,761.24	44,215.64		

004 KITSAP COUNTY JOINT TRAINING CONSORT

Revenues	Amt Budgeted	April	YTD	Remaining	
340 Charges For Goods & Services	459,680.00	0.00	459,678.00	2.00	0.0%
Fund Revenues:	459,680.00	0.00	459,678.00	2.00	0.0%

Expenditures	Amt Budgeted	April	YTD	Remaining	
522 Fire Control	140,685.10	62,986.73	73,514.40	67,170.70	47.7%
591 Debt Service - Principal Repayment	6,000.00	0.00	0.00	6,000.00	100.0%
594 Capital Expenditures	4,166.70	0.00	0.00	4,166.70	100.0%
Fund Expenditures:	150,851.80	62,986.73	73,514.40	77,337.40	51.3%
Fund Excess/(Deficit):	308,828.20	(62,986.73)	386,163.60		

202 FACILITIES BOND DEBT SERVICE

Revenues	Amt Budgeted	April	YTD	Remaining	
308 Beginning Balances	280,160.00	0.00	521,455.99	(241,295.99)	0.0%
310 Taxes	1,653,107.00	1,431,382.57	1,665,442.39	(12,335.39)	0.0%
330 Intergovernmental Revenues	0.00	0.00	4,002.43	(4,002.43)	0.0%
360 Interest & Other Earnings	2,020.00	370.00	933.79	1,086.21	53.8%
Fund Revenues:	1,935,287.00	1,431,752.57	2,191,834.60	(256,547.60)	0.0%

Expenditures	Amt Budgeted	April	YTD	Remaining	
522 Fire Control	373.35	58.18	169.83	203.52	54.5%
Fund Expenditures:	373.35	58.18	169.83	203.52	54.5%
Fund Excess/(Deficit):	1,934,913.65	1,431,694.39	2,191,664.77		

305 CAPITAL- APPARATUS/EQUIPMENT FUND

Revenues	Amt Budgeted	April	YTD	Remaining	
308 Beginning Balances	3,372,790.00	0.00	3,343,678.62	29,111.38	0.9%
360 Interest & Other Earnings	5,210.00	1,399.33	4,673.50	536.50	10.3%
Fund Revenues:	3,378,000.00	1,399.33	3,348,352.12	29,647.88	0.9%

Expenditures	Amt Budgeted	April	YTD	Remaining	
522 Fire Control	1,041.70	220.03	879.77	161.93	15.5%
594 Capital Expenditures	950,000.00	0.00	0.00	950,000.00	100.0%
Fund Expenditures:	951,041.70	220.03	879.77	950,161.93	99.9%
Fund Excess/(Deficit):	2,426,958.30	1,179.30	3,347,472.35		

310 CAPITAL- FACILITIES FUND

Revenues	Amt Budgeted	April	YTD	Remaining	
308 Beginning Balances	3,081,135.00	0.00	4,769,775.52	(1,688,640.52)	0.0%
360 Interest & Other Earnings	6,583.30	1,996.15	6,666.76	(83.46)	0.0%
Fund Revenues:	3,087,718.30	1,996.15	4,776,442.28	(1,688,723.98)	0.0%

Expenditures	Amt Budgeted	April	YTD	Remaining	
522 Fire Control	1,215.00	313.87	1,254.98	(39.98)	0.0%
594 Capital Expenditures	750,000.00	0.00	0.00	750,000.00	100.0%
Fund Expenditures:	751,215.00	313.87	1,254.98	749,960.02	99.8%
Fund Excess/(Deficit):	2,336,503.30	1,682.28	4,775,187.30		

315 CAPITAL-FIRE MITIGATION AGREEMENT FUN

Revenues	Amt Budgeted	April	YTD	Remaining	
308 Beginning Balances	414,880.00	0.00	413,656.48	1,223.52	0.3%
360 Interest & Other Earnings	688.35	173.12	578.17	110.18	16.0%
Fund Revenues:	415,568.35	173.12	414,234.65	1,333.70	0.3%

Expenditures	Amt Budgeted	April	YTD	Remaining	
522 Fire Control	138.30	27.22	108.84	29.46	21.3%
Fund Expenditures:	138.30	27.22	108.84	29.46	21.3%
Fund Excess/(Deficit):	415,430.05	145.90	414,125.81		

325 FACILITIES BOND PROJECT FUND

Revenues	Amt Budgeted	April	YTD	Remaining	
308 Beginning Balances	28,310,555.00	0.00	28,470,414.47	(159,859.47)	0.0%
360 Interest & Other Earnings	37,968.35	11,707.65	39,429.99	(1,461.64)	0.0%
Fund Revenues:	28,348,523.35	11,707.65	28,509,844.46	(161,321.11)	0.0%

Expenditures	Amt Budgeted	April	YTD	Remaining	
522 Fire Control	7,171.67	1,840.91	7,428.33	(256.66)	0.0%
594 Capital Expenditures	6,864,511.70	405,455.54	850,019.44	6,014,492.26	87.6%
597 Interfund Transfers	67,806.68	17,143.69	70,686.91	(2,880.23)	0.0%
Fund Expenditures:	6,939,490.05	424,440.14	928,134.68	6,011,355.37	86.6%
Fund Excess/(Deficit):	21,409,033.30	(412,732.49)	27,581,709.78		

Beginning Balance Date: 01/01/2022

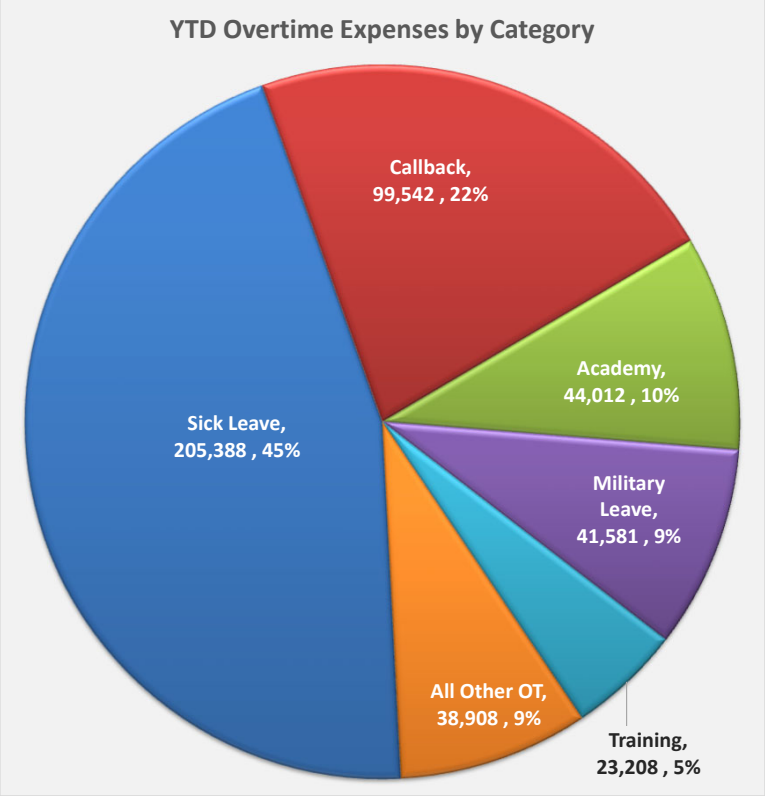
Treasurer's Summary Report
For 2022 - Apr

Ledger Account	Beginning Balance	Debit	Credit	Month-to-Date	Year-to-Date
Investments					
Beginning Investment Balance					53,953,557.60
1182:Investments Purchased	323.43	145.90	0.00	145.90	469.33
1182:Investments Purchased	2,614.43	1,179.30	0.00	1,179.30	3,793.73
1182:Investments Purchased	3,729.50	1,682.28	0.00	1,682.28	5,411.78
1182:Investments Purchased	879,624.73	6,245,417.02	0.00	6,245,417.02	7,125,041.75
1183:Investments Sold	-5,229,261.19	0.00	0.00	0.00	-5,229,261.19
1182:Investments Purchased	2,424.09	1,093.45	0.00	1,093.45	3,517.54
1182:Investments Purchased	202,217.50	1,222,854.72	0.00	1,222,854.72	1,425,072.22
1182:Investments Purchased	22,134.92	9,866.74	0.00	9,866.74	32,001.66
1183:Investments Sold	-467,618.73	0.00	262,782.88	-262,782.88	-730,401.61
Total Investments	**-4,583,811.32**	**7,482,239.41**	**262,782.88**	**7,219,456.53**	**56,589,202.81**
Debt Service					
Beginning Balance General Obligation Bonds at Par					-24,075,000.00
Total General Obligation Bonds at Par	**0.00**	**0.00**	**0.00**	**0.00**	**-24,075,000.00**

Company: Central Kitsap Fire & Rescue
Period: 2022 - Apr
Time Period: Current Period YTD
Accounting Date On or Before: 05/11/2022

Fund	Total		
	Sum of Ledger/Budget Debit Amount	Sum of Ledger/Budget Credit Amount	Sum of Ledger/Budget Debit minus Credit
FD00829 CKFR Mitigation Agreemt	5,819,978.57	5,819,978.57	0.00
FD00830 CKFR Cap-App/Equip	3,793.73	3,793.73	0.00
FD00831 CKFR Cap-Facilities	5,411.78	5,411.78	0.00
FD00832 Fire 1 Expense	26,628,397.53	24,918,698.38	1,709,699.15
FD00833 Fire 1 Res-Gen Liability	3,517.54	3,517.54	0.00
FD00834 CKFR Bond	9,793,377.82	9,544,138.20	249,239.62
FD00835 CKFR Project	1,528,988.73	1,528,988.73	0.00
FD00836 CKFR Technical Rescue ILA	99,006.54	51,629.24	47,377.30
FD00998 Hub Fund	82,587,957.62	82,587,957.62	0.00
Total	126,470,429.86	124,464,113.79	2,006,316.07

CENTRAL KITSAP FIRE & RESCUE
Overtime Expense Report - May 2022

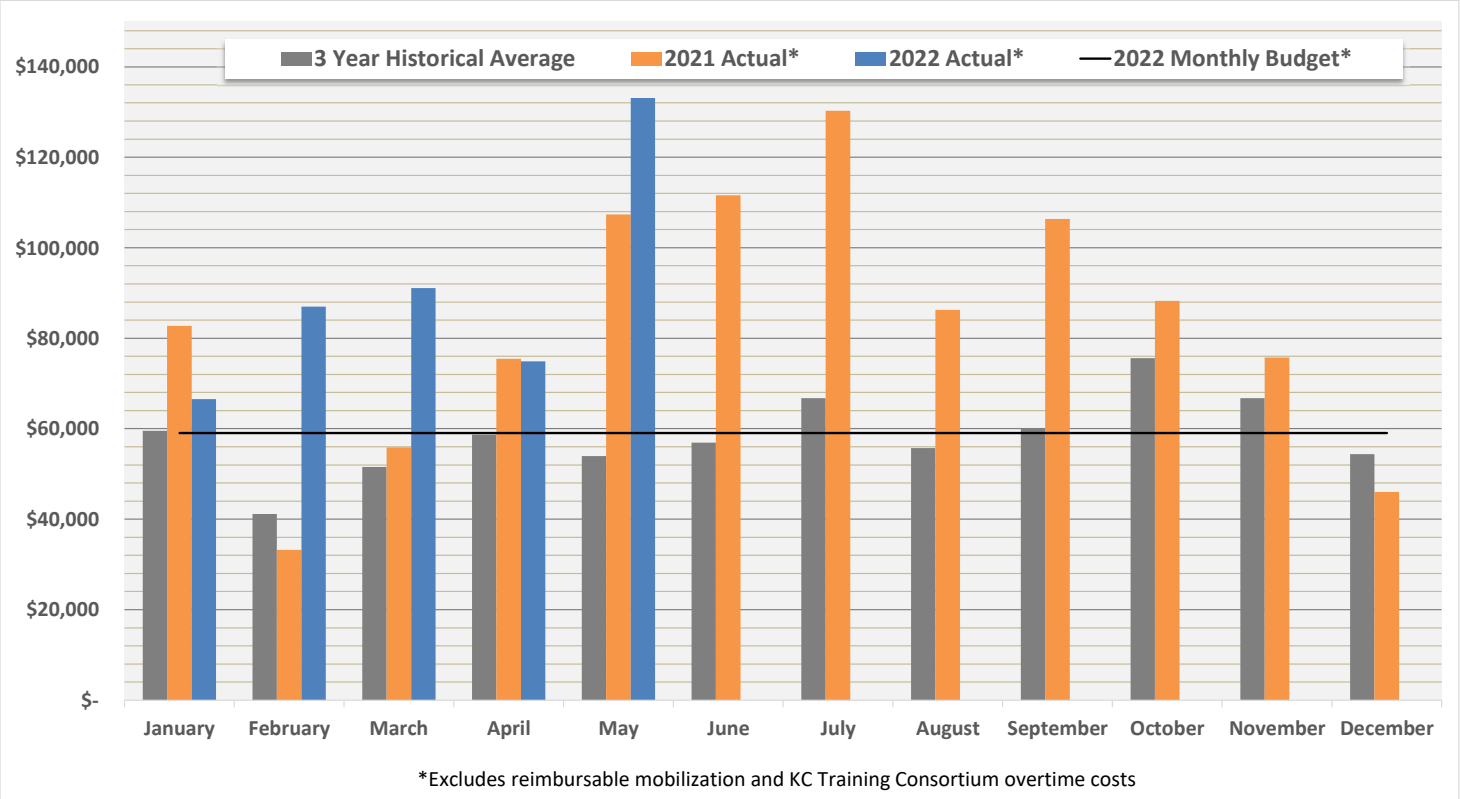


Overtime Expenses by Category

Overtime Type	MTD Actual	YTD Actual[1]	% Spent[2]	Budget Remaining
Bike Team	$ -		0.0%	7,305
Callback	32,838	99,542	112.3%	(10,902)
Holdover	641	3,455	48.8%	3,625
Off Shift Response	-	891	47.8%	974
Sick Leave	42,202	205,388	66.5%	103,477
Working Out of Class	448	787	26.1%	2,233
Subtotal Direct Staffing	**76,129**	**310,063**	**74.4%**	**106,712**
Academy	31,278	44,012		(44,012)
CPR	-		0.0%	1,240
Community Event	-	500	9.5%	4,785
Computer Tech	1,120	3,802	74.5%	1,298
Day Rate	-	310	12.8%	2,105
HR Holdover	54	5,962	244.8%	(3,527)
Instructor	1,352	1,798	20.0%	7,207
Meeting	641	6,205	33.6%	12,245
Military Leave	4,468	41,581	40.9%	60,039
Miscellaneous	-		0.0%	19,090
Paramedic CE	6,925	10,413	58.5%	7,392
Training	9,676	23,208	23.7%	74,682
Union Leave	1,445	4,785	58.2%	3,440
Vaccine Clinic	-	-	0.0%	3,140
Subtotal Indirect Staffing	**56,959**	**142,576**	**48.9%**	**149,124**
Total	**$ 133,088**	**$ 452,639**	**63.9%**	**$ 255,836**

(1) Excludes $367 in reimbursable KCFTC overtime; (2) Total budget excluding $99,720 for mobilization is $708,475

Non-Reimbursable Overtime Expenses by Month



*Excludes reimbursable mobilization and KC Training Consortium overtime costs